

**ABSTRACT OF THE DISCLOSURE**

A new way of shipping cartons and other packages so as to minimize the cost and the resource used. The invention is directed in the first embodiment to a liner, particularly for use in combination with shrink wrap packaging, which includes corners for compressive strength and yet panels having decreased height intermediate such corners. The decreased height panels result in conservation of the resource used to make the liner. In a preferred embodiment, the liners are nestable so that they fit closely one on top of each other in the manufacturing process, therefore conserving space. Moreover, nestability of the liner blanks helps promote conservation of resource particularly when the liner blanks are cut from the same fiberboard blank.